## **State of South Dakota**

## SEVENTY-EIGHTH SESSION LEGISLATIVE ASSEMBLY, 2003

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## SENATE ENGROSSED NO. HB 1147 - 03/08/2003

Introduced by: Representatives Van Etten, Adelstein, Christensen, Cradduck, Frost, Glenski, Hunhoff, Kraus, Lange, LaRue, McCoy, Miles, Peterson (Bill), Rave, Rounds, and Weems and Senators Sutton (Duane), Dempster, Knudson, and McCracken

- 1 FOR AN ACT ENTITLED, An Act to increase the tax on cigarettes and to declare an
- 2 emergency.
- 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:
- 4 Section 1. That § 10-50-3 be amended to read as follows:
- 5 10-50-3. A tax is imposed, whether or not a sale occurs, at the following rates on all
- 6 cigarettes held in this state for sale by any person:
- 7 Class A, on cigarettes weighing not more than three pounds per thousand, sixteen and
- 8 one-half twenty-six and one-half mills on each cigarette.
- 9 Class B, on cigarettes weighing more than three pounds per thousand, sixteen and
- 10 eight-tenths twenty-six and one-half mills on each cigarette.
- 11 Section 2. Whereas, this Act is necessary for the support of the state government and its
- existing public institutions, an emergency is hereby declared to exist, and this Act shall be in full
- force and effect from and after its passage and approval.